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Forty-ninth session
Agenda item 107

PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Integrated Management Information System project

Second report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the sixth progress report of the Secretary-General on the Integrated Management Information System (IMIS) project (A/C.5/48/12/Add.1) and the follow-up report on IMIS (A/C.5/49/41). During the course of its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General, who provided additional information to the Committee.

2. In paragraphs 1 to 6 of the introduction to his report contained in document A/C.5/49/41, the Secretary-General provides information on developments that led to the submission of his reports on IMIS. As stated therein, in his sixth progress report (A/C.5/48/12/Add.1), the Secretary-General submitted to the General Assembly a detailed plan for completing and implementing IMIS world wide by the end of 1997, while in his follow-up report (A/C.5/49/41), the Secretary-General is requesting an additional appropriation of $7,337,200 to meet the net additional resource requirements of the project in 1994-1995.

3. As indicated in paragraph 4 of the follow-up report, the Board of Auditors, at the request of the General Assembly, has conducted a special audit of the IMIS project and its conclusions and recommendations are contained in document A/49/680. The Committee notes that some measures have already been taken in response to findings and recommendations of the Board (see A/C.5/49/41, para. 8). In view of its consideration of the question of additional resource requirements for IMIS for 1994-1995, the Committee was particularly interested to note that the Board of Auditors "found that the general rationale for the revised estimates was soundly based".

4. Part III, paragraphs 9 to 16, of the follow-up report provides information on the implementation of release 2 (Personnel), release 3 (Finance, procurement

and travel) and release 4 (Payroll) at Headquarters and in offices away from it. The Committee was informed that since June 1994 the following has been accomplished:

(a) Records of all Headquarters payroll staff have been entered in IMIS;

(b) Records of all dependants of staff members have been collected, eligibility for dependants' entitlements for the past three years reviewed, data entered into IMIS and payroll adjustments completed;

(c) The number of staff members with expired appointments has reduced from 1,515 at the end of July 1994 to 247 at the end of November 1994;

(d) The records of posts have been updated in IMIS with a reduction in the number of expired posts from 870 at the end of May 1994 to 20 at the end of November 1994;

(e) Discrepancies in staffing table control have been reduced from 2,509 at the end of July 1994 to 366 at the end of November 1994;

(f) Policy issues concerning procedures for the management of staff assigned or recruited for field missions have been streamlined and clarified;

(g) Increased delegation of authority has been granted to executive offices in the field of personnel administration and made possible by the monitoring tools provided by IMIS;

(h) Expiration of appointments, posts and post incumbencies is now monitored on a daily basis;

(i) New programmes have been written to process simultaneously high numbers of contract and post incumbency extensions.

5. The Committee raised a number of questions with regard to the progress of work as described above and especially the elements mentioned in subparagraphs (c) to (g) above. Upon inquiry, the Committee was informed that the cases of expired appointments, expired posts and discrepancies in staffing table control relate mainly to the high rotation of staff members released to peace-keeping operations and to a large number of posts in peace-keeping operations that have to be frequently extended following the renewal for sometimes short periods of mandates of peace-keeping operations. The Committee was informed that the number of such cases will be further reduced by the end of 1994.

6. The Committee inquired about the automation systems developed in the Field Administration and Logistics Division of the Department of Peace-keeping Operations and their coordination and integration with IMIS. The Committee was informed that, in view of the increased volume of operations and owing to the non-availability of IMIS in 1992, the Field Administration and Logistics Division had started deploying three automation systems to its missions: a procurement system, an accounting system and a payroll system. The Committee was also informed that coordination between the Field Administration and

Logistics Division and the IMIS staff has now been established to ensure full compatibility of data and systems and that all financial, procurement and personnel reporting, with the exception, for the time being, of locally recruited staff, will be consolidated and integrated through IMIS as soon as possible. Detailed information provided to the Committee in this respect is contained in annex I to the present report.

7. The Committee was also provided with a chart demonstrating the number of actual transactions recorded through IMIS during the period from September 1993 to November 1994. The chart is reproduced in annex II.

8. As indicated in paragraph 20 of his latest report (A/C.5/49/41), the Secretary-General is requesting an additional appropriation of $7,337,200, of which an amount of $2,872,800 relates to maintenance, to cover the full amount of the net increase in the cost of the project in 1994-1995. Total requirements for 1996-1997 are estimated at $12.8 million, including $3.9 million for maintenance (see A/C.5/48/12/Add.1). With regard to the period after 1997, the Committee was informed that a project is currently under way to establish parameters for estimating future requirements for maintenance. The Committee trusts, in this connection, that the results of this project will be included in the next report of the Secretary-General on IMIS.

9. The Committee notes from the executive summary of the sixth progress report that "if the provision of the resources committed for the current biennium is delayed until the next biennium, that decision will prejudice the installation of the system in offices away from Headquarters, with a consequent additional adverse budget impact, giving rise to additional requirements of $3 million". The Committee was informed, on request, that the strategy in the event of delayed implementation of IMIS would have to be as follows:

(a) To concentrate on the completion and implementation of release 3 (Finance, procurement and travel) at Headquarters;

(b) To delay the start of the development of release 4 (Payroll) until early 1996. This will entail a considerable increase in contractual costs for development since it will not be possible to maintain the current rates and the contractors familiar with application will no longer be available. This will imply a postponement of the completion of the project until mid-1998 with related additional staffing costs;

(c) To delay implementation of releases 1 (Personnel management) and 2 (Staff entitlements and recruitment) at offices away from Headquarters. This will imply additional costs as a result of the need to keep on board the human resources implementation team for a longer period;

(d) To delay implementation of IMIS for peace-keeping activities in the field.

10. The Advisory Committee notes from the executive summary of the sixth progress report that, although IMIS was not intended as a cost-reduction project, there will be savings, and that the benefits that will accrue from the system are difficult to quantify in monetary terms owing to the fact that in the

majority of cases they cannot be measured by individual functions or by specific organizational unit. During the course of its deliberations, however, the Committee was informed that savings in terms of reduced personnel costs directly resulting from IMIS can be expected in the area of accounts, payroll and, possibly, in executive offices. The Advisory Committee recommends that the Secretary-General look into this matter with a view to identifying the areas and scope of possible savings for the Organization resulting from the benefits brought about by IMIS and include information on this matter in his proposed programme budget for 1996-1997 and in his next submission on IMIS.

11. The Committee was informed, upon inquiry, that, out of the additional requirements of $7.3 million for the biennium 1994-1995, $1 million will not be expended until January 1996. The Committee at this stage therefore recommends approval of additional resources of $6,337,200 for IMIS for the biennium 1994-1995, subject to the procedure for the use and operation of the contingency fund. In addition, there will be need to authorize the Secretary-General to enter into commitments for the $1 million to be expended in 1996.

12. As indicated above, the request for additional appropriations arising in connection with the implementation of the IMIS project in 1994-1995 falls under the procedure established by the General Assembly in its resolution 41/213 on the operation of the contingency fund. A consolidated statement of all programme budget implications and revised estimates, currently under preparation by the Secretariat, will identify savings resulting from redeployment of resources from low-priority areas or from modification of projected activities. The Committee trusts that this would minimize an increase in contributions of Member States resulting from approval of additional resources for IMIS in 1994-1995.

Annex I

INTEGRATION BETWEEN THE IMIS AND THE FIELD ADMINISTRATION AND LOGISTICS DIVISION SYSTEMS

1. In view of the increased volume of operations, in 1992 the Field Administration and Logistics Division was faced with the urgent need to automate its administration in the field. Owing to the non-availability of IMIS, and in consultation with the IMIS team, the Purchase and Transportation Service and the Office of Programme Planning, Budget and Accounts/Accounts, the Field Administration and Logistics Division started deploying three systems to its missions: a procurement system, an accounting system and a payroll system.

2. The procurement package, Reality, was an upgrade of a system that was being used by the Purchase and Transportation Service. The new system was therefore purchased for both the Purchase and Transportation Service at Headquarters and the Field Administration and Logistics Division. The development of a new version of this package on the same technical platform as IMIS (UNIX/Sybase) led to the decision to integrate this package into IMIS. The contract that is being signed covers also the use of the newly developed version by the Field Administration and Logistics Division. A joint working group on procurement has been established between IMIS, the Field Administration and Logistics Division and the Purchase and Transportation Service to ensure consistent use of the software world wide and to establish a common catalog system for procurement of goods and services, which will also be the basis for the property management and for warehousing both at Headquarters and in the field. Within IMIS, the Reality system is being fully integrated with the accounting system to ensure funds sufficiency checking from the time of the issuance of requisitions. Requisitions raised in the field by the Field Administration and Logistics Division for procurement activities to be performed at Headquarters using this software will be loaded into IMIS Headquarters for funds sufficiency checking before continuation of the processing.

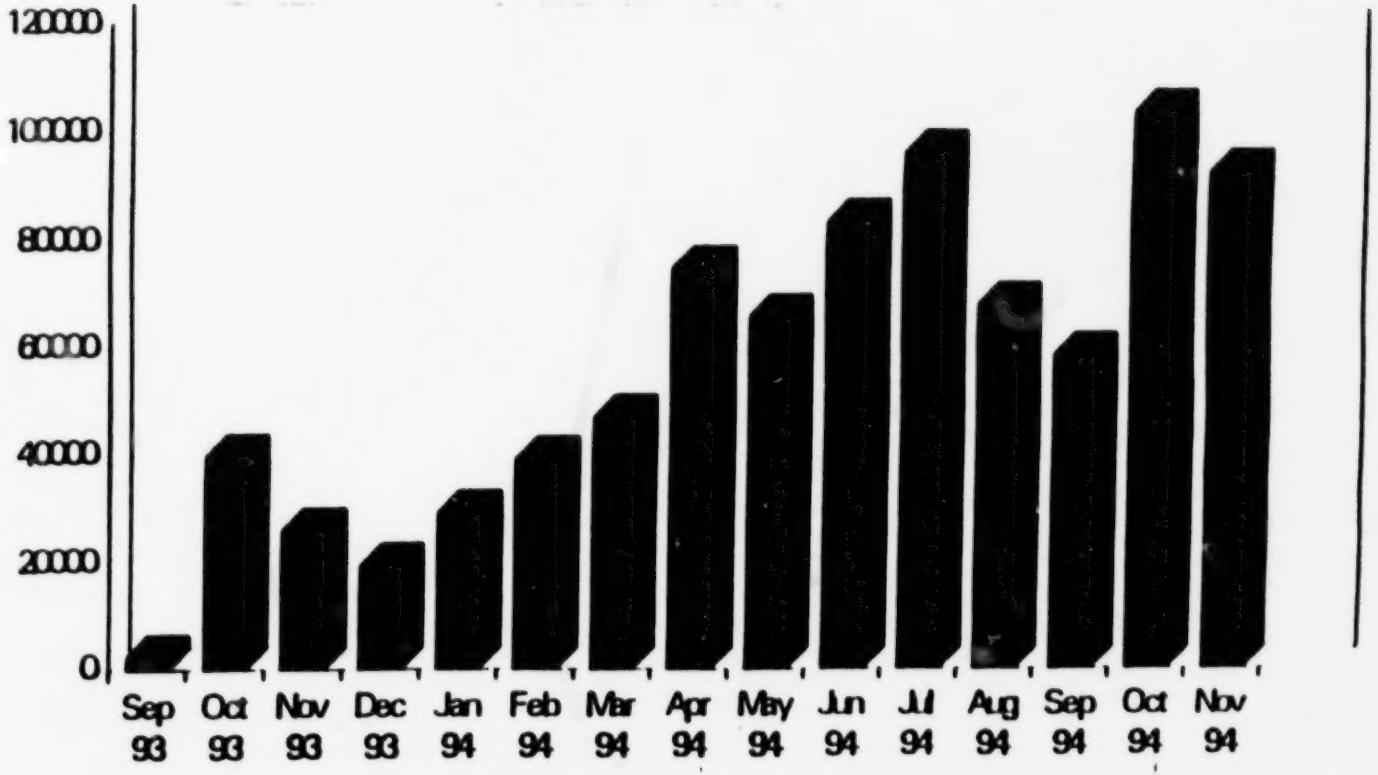
3. The accounting system was implemented in the field by the Office of Programme Planning, Budget and Accounts/Accounts. Some members of the same team are now working on the IMIS release 3 user reviews and on the integration of the field system with IMIS. As of the implementation of release 3, the field system will be virtually compatible with IMIS. After the deployment of IMIS to the offices away from Headquarters, it is the intention of the Office of Programme Planning, Budget and Accounts, in coordination with the Field Administration and Logistics Division, to move progressively to the implementation of IMIS accounting modules in the main field missions, while the field accounting system will necessarily continue to be used for smaller missions. A similar strategy is envisaged for the payroll system.

4. No personnel systems were originally deployed to peace-keeping missions. Several systems were developed locally. Recently, the Field Administration and Logistics Division decided to select one system to be used at all missions. It has been agreed with the IMIS team that, starting early in 1995 and before it is deployed at other missions, this system, currently used in the United Nations Protection Force, will be made fully compatible with IMIS data definitions to

facilitate data transfers between the two systems. IMIS, in fact, contains only the records of internationally recruited staff payrolled by Headquarters, while the field personnel systems cover also the locally recruited staff, contractors and United Nations Volunteers. These systems have to meet very specific requirements, such as personal property inventories and evacuation-related data, not currently covered by IMIS. At the same time, work is under way between Field Administration and Logistics Division personnel and IMIS to determine how to integrate better with IMIS some specific Field Administration and Logistics Division needs in terms of personnel management at Headquarters.

5. In summary, coordination between the Field Administration and Logistics Division and IMIS has now been established to ensure full compatibility of data and systems. All financial, procurement and personnel reporting, with the exception for the time being of locally recruited staff, will be consolidated and done through IMIS. The deployment of IMIS at field locations will be considered progressively within the framework of the completion of the implementation of IMIS at offices away from Headquarters.

IMIS Usage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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala

Third report of the Advisory Committee on Administrative and Budgetary Questions

I. INTRODUCTION

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General contained in document A/C.5/49/29. The report seeks an appropriation of $12,725,100 under section 4 of the programme budget for the biennium 1994-1995 for the Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala (MINUGUA) for the period from 1 October 1994 to 31 March 1995. During the course of its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information to the Committee.

2. The Committee notes that the General Assembly, having considered the Secretary-General's report of 18 August 1994 (A/48/985), decided in paragraph 2 of its resolution 48/267 of 19 September 1994 "to establish a Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala in accordance with the recommendations contained in the report of the Secretary-General, for an initial period of six months". By the same resolution, in paragraph 7, the General Assembly requested the Secretary-General "to conclude a status-of-mission agreement with the Government of Guatemala, to come into force no later than 30 days after the adoption of the present resolution."

3. The Committee was informed that letters comprising a status-of-mission agreement for MINUGUA have been exchanged between the Secretary-General and the

Government of Guatemala as called for by resolution 48/267. Furthermore, it was indicated that, in accordance with the national legislative structure, the Government is now obliged to submit the status-of-mission agreement to the Guatemalan Congress in order to obtain approval of those aspects of the agreement which are not specifically reflected in the Guatemalan Constitution. The Government is committed to obtain congressional approval as soon as possible. The matter is being followed closely by the Office of Legal Affairs of the Secretariat and by MINUGUA's Legal Adviser.

4. The Secretary-General's report is submitted pursuant to the report of the Fifth Committee of 19 September 1994 (A/48/992) on programme budget implications of draft resolution A/48/L.63/Rev.2. In its report, the Fifth Committee informed the General Assembly that, should it adopt draft resolution A/48/L.63/Rev.2, the Secretary-General would be authorized to enter into commitments in an initial amount of $7.5 million under section 4 of the programme budget for 1994-1995. The question of the final level of the authorization for the mandate period would be determined in the light of the subsequent review of revised budget proposals for MINUGUA. The Committee also notes that the Fifth Committee, in its report on programme budget implications of draft resolution A/48/L.63/Rev.2, requested the Secretary-General "to seek ways and means to reduce the cost of the Mission, by reviewing every item of the proposal, including staffing and related costs, without hindering the full implementation of its mandate."

5. The Committee recalls that, in its previous report on this proposal of the Secretary-General (A/48/7/Add.17, para. 5), the Committee trusted that "the estimates will be refined and will be specifically related to a detailed and more specific plan of operations". In the view of the Committee, the report of the Secretary-General is inadequate in this respect. The Committee notes that, notwithstanding the multidisciplinary nature of the Mission, the report should have explained the "conversion" of the political mandate of the Mission into a detailed operational plan, taking into account Mission-specific information such as the political situation, government infrastructure and support and the interrelationship among the proposed budget components (i.e., military personnel, civilian police, United Nations and other civilian personnel, education, information and communication, premises, vehicles and air transport and communication and other equipment).

II. COORDINATION WITH OTHER AGENCIES OF THE UNITED NATIONS SYSTEM

6. The Committee notes again the absence in the Secretary-General's report of a comprehensive description of the involvement of the existing human rights entities within the United Nations (in particular the Office of the High Commissioner for Human Rights and the Centre for Human Rights) in this Mission. In this connection, upon inquiry, the Committee was informed that it is the intention of the Secretary-General to approach the Guatemalan conflict in an integrated fashion, with the cooperation of other parts of the United Nations system. The Committee was further informed that there have been extensive consultations during the preliminary mission with the United Nations Development Programme (UNDP), the Office of the United Nations High Commissioner for

Refugees (UNHCR) and the Development Programme for Displaced Persons, Refugees and Returnees (PRODERE) on location of MINUGUA's regional offices, staffing and logistic requirements, as well as with the Food and Agriculture Organization of the United Nations (FAO) and the International Labour Organization (ILO) on technical cooperation matters. With regard to the Centre for Human Rights, the Centre staff has played an important role in advising the Mission on matters of substance, including training and legal issues. Concerning actual implementation of the Mission in the field, the Advisory Committee was informed that the Centre for Human Rights has limited capacity in this regard. However, there has been full cooperation on matters of substance between the Mission and the Centre's Independent Expert in Guatemala, appointed by the Secretary-General in accordance with resolution 1993/88 of the Commission on Human Rights. The Committee was informed that the terms of reference of the Independent Expert are different from those of the Mission. The two initiatives have different mandates and report to different bodies.

III. DEPLOYMENT AND STRUCTURE OF THE VERIFICATION MISSION

7. The Committee notes that, under the Comprehensive Agreement on Human Rights, signed on 29 March 1994 by the Government of Guatemala and the Unidad Revolucionaria Nacional Guatemalteca (URNG), the parties agreed on a wide range of commitments relating to human rights, including the Verification Mission's deployment throughout the country (A/48/985, para. 28). As indicated in paragraph 7 of document A/C.5/49/29, in order to provide nationwide coverage and in view of the difficult terrain, the Mission will have eight regional offices, including its headquarters in Guatemala City, and five subregional offices. The Committee was informed that, on 23 November 1994, the office in Guatemala City had been opened and that three other regional offices will be opened by the end of the year and the remaining four regional offices during the month of January.

8. As indicated in paragraphs 8 and 9 of the Secretary-General's report, the proposed staffing of the Mission includes 10 military observers, 60 civilian police, 113 international staff (51 Professionals, 35 General Service staff, 27 Field Service category), 72 United Nations Volunteers (UNVs) and 135 local staff. Compared to the estimates submitted to the General Assembly at its forty-eighth session (A/C.5/48/84), the proposal includes a reduction of seven international staff but no changes in the other staffing levels. An organizational chart of the Mission, as provided to the Committee, is attached as annex I to the present report.

9. Upon inquiry, the Committee was informed that the reason for the presence of military observers was for them to serve primarily as liaison officers with the Guatemalan Armed Forces. In addition, it was explained that the military liaison officers will assist in designing and implementing adequate security arrangements; the military observers will be assigned to areas where hostilities have occurred, with a Military Adviser being assigned to the Chief of the Mission.

10. With reference to the question previously raised by the Committee on the use of national Professionals from Guatemala and from other countries in the region and on the expanded utilization of UNVs (A/48/7/Add.17, para. 8), the

Committee was informed that the delicate political nature of the Mission precluded the use of national staff. As regards the expanded use of UNVs, it was explained that, as originally envisaged, all Legal Officers and all Human Rights Observers in all regional and subregional offices will be UNVs. It is expected that they will be working with the civilian police observers, primarily in field verification work. The number of 72 UNVs was considered adequate, as it has been determined that each regional office would be staffed by two international Professional staff, a coordinator as Head of the Office and a political affairs officer as his deputy. It was felt that the ratio of UNVs to Mission appointees was adequate, with the proper balance between international Professionals in charge of supervision and direction and civilian police and UNVs in field assignments. It was indicated that stretching this ratio would hinder the full implementation of MINUGUA's mandate.

11. The Committee notes from paragraph 10 of document A/C.5/49/29 that provisions for internal audit and management review services are estimated at $12,500. During the hearing, the Committee was informed that this amount would cover only the cost of the management review services from United Nations Headquarters. Subsequently, the Committee was informed that an additional amount of $17,200 would be required for the cost relating to internal audit by the Office of Internal Oversight Services in New York. The Committee expects that these additional resources would be obtained from within the requested appropriation.

IV. OPERATIONAL COSTS

12. With regard to accommodation for the Mission, the Committee notes from annex 2, paragraph B.1, of document A/C.5/49/29 that provisions for rental and maintenance of 14 buildings for the Mission headquarters in Guatemala City and the regional and subregional offices are estimated at $250,800, with no significant reductions from the amount previously proposed in document A/C.5/48/84 ($256,300). The Committee recalls that, in its previous report, it had indicated that the possibility of obtaining assistance from the host Government in the form of premises and other services should be fully explored (A/48/7/Add.17, para. 5). The Committee was informed that no suitable premises have been found for the human rights verification assignments of the Mission. It was mentioned that premises for the Mission headquarters have been rented in a hotel in Guatemala City (approximately 1,600 square metres).

13. With reference to land transportation requirements (132 vehicles, comprising 83 four-wheel drive vehicles, 21 light sedans, 13 medium sedans, 1 heavy sedan, 8 mini-buses and 6 light buses, at an estimated cost of $2,003,500), the Committee notes that no adjustments have been made to the Secretary-General's earlier request. The Advisory Committee reiterates its belief that the number of vehicles is excessive and should be reviewed, particularly in the light of the reduction in international posts and the large number of staff at Mission headquarters.

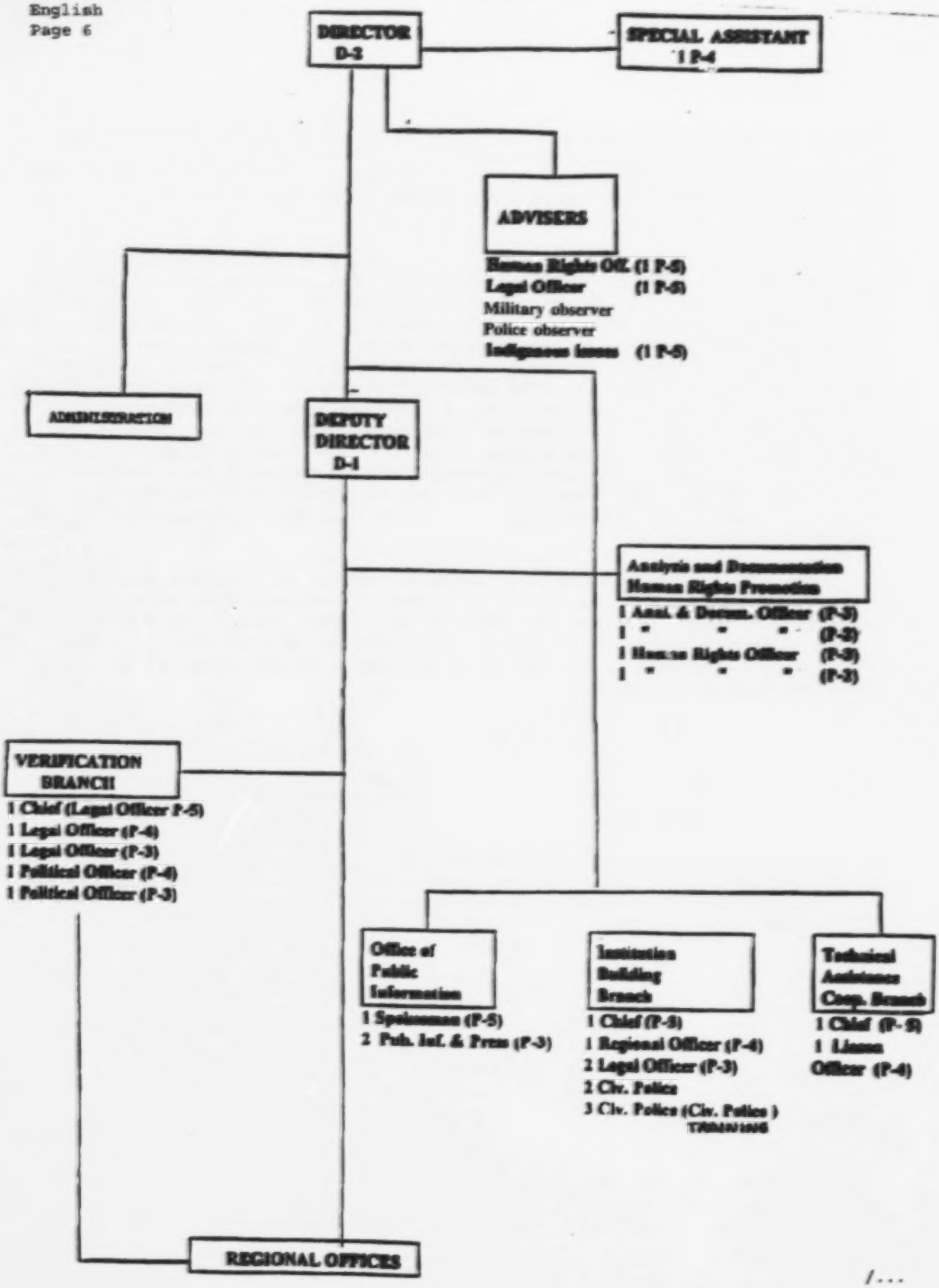
14. The Committee notes from paragraphs 15 and 16 of the Secretary-General's report that provision has been made for $2,655,500 for payment to other missions for the transfer of surplus vehicles and equipment. The Committee did not

receive any satisfactory explanation as to the value of assets to be transferred to MINUGUA. A distribution of personnel and equipment by regional and subregional office and a ratio analysis of categories of staff to equipment were provided to the Committee. These are attached as annexes II and III to the present report.

15. The Advisory Committee notes that provision for payment to other missions was included in the budget, in response to the request by the General Assembly in its decision 48/511 of 19 September 1994. That decision, however, indicated that provision for such payment would be dependent on General Assembly approval of the procedures outlined in its decision 48/496. The Committee recalls that, by its decision 48/496 the Assembly requested the Secretary-General to study the feasibility of a procedure by which assets to be redeployed from a peace-keeping operation during its liquidation phase to other peace-keeping operations or other United Nations bodies should be transferred only after the value of the assets has been determined and provision made, in the budgets of the receiving operations, to reimburse the special account of the operation from which the assets are provided, this liability to be met as expeditiously as possible upon receipt of funds. The Committee will revert to this matter upon receipt of the requested study.

16. Depending on the decision to be taken by the General Assembly further to its decision 48/496, the additional appropriation required under section 4 of the programme budget for 1994-1995 would be either $10,069,600 (if the current procedure or some variation thereof is maintained) or $12,725,100 (if a new procedure to charge the value of transferred assets to the budget of the receiving mission is adopted).

Annex I


DIRECTOR
D-2
SPECIAL ASSISTANT
1 P-4
ADVISERS
Human Rights Off. (1 P-5)
Legal Officer (1 P-5)
Military observer
Police observer
Indigenous issues (1 P-5)
ADMINISTRATION
DEPUTY
DIRECTOR
D-1
Analysis and Documentation
Human Rights Promotion
1 Anal. & Docum. Officer (P-3)
1 " " " (P-3)
1 Human Rights Officer (P-3)
1 " " " (P-3)
VERIFICATION
BRANCH
1 Chief (Legal Officer P-5)
1 Legal Officer (P-4)
1 Legal Officer (P-3)
1 Political Officer (P-4)
1 Political Officer (P-3)
Office of
Public
Information
1 Spokesman (P-5)
2 Pub. Inf. & Press (P-3)
Institution
Building
Branch
1 Chief (P-5)
1 Regional Officer (P-4)
2 Legal Officer (P-3)
2 Civ. Police
3 Civ. Police (Civ. Police)
Technical
Assistance
Coop. Branch
1 Chief (P-5)
1 Liason
Officer (P-4)
REGIONAL OFFICES

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Annex II

DISTRIBUTION OF PERSONNEL AND EQUIPMENT BY REGION AND SUBREGION

			Civilian Personnel						Grand total	EQUIPMENT			Equipment total
	Military Liaison	Civilian police	Prof	GS-FS	UNV	Subtotal	Local	Civilian total		Vehicles	Computers	Handie-talkie	
Headquarters													
Guatemala City	5	8	35	51		86	76	162	173	39	75	92	206
Regional offices													
Guatemala City		9	2	2	12	16	10	26	35	16	13	25	54
Quetzaltenago	1	6	2	2	8	12	12	24	31	13	11	19	43
Solola	1	3	2	1	4	7	5	12	16	5	5	11	21
Huehuetenango	1	6	2	2	8	12	8	20	27	13	10	19	42
Sta. Cruz de Quiche	1	3	2	1	4	7	7	14	18	8	6	11	25
Coban	1	6	2	1	8	11	8	19	26	13	10	18	41
Zacapa		3	2	1	4	7	4	11	14	5	5	10	20
Flores/Sta. Elena		3	2	1	4	7	5	12	15	5	5	10	20
Subregional offices													
Jutiapa		3			4	4		4	7	3	2	7	12
San Marcos		3			4	4		4	7	3	2	7	12
Barillas		3			4	4		4	7	3	2	7	12
Nebaj		3			4	4		4	7	3	2	7	12
Cantabla		3			4	4		4	7	3	2	7	12
Total	10	60	51	62	72	185	135	320	390	132	150	250	532

Annex III

EQUIPMENT REQUIREMENT

Ratio analysis

		Computers a/		Vehicles	
	Staffing	Number	Ratio	Number	Ratio
Military observers	10	7	3:2	5	2:1
Civilian police	60	40	3:2	30	2:1
Civilian staff					
Professional	51	51	1:1	20	5:2
General Service	35	26	4:3	6	6:1
Field Service	27	4	7:1	21	6:4
Local Level	135	7	20:1	14	10:1
United Nations Volunteers	72	15	5:1	36	2:1
Total, civilian	320	103		97	
Grand total	390	150	13:5	132	3:1

a/ 70 printers have been allocated on a ratio of 1:2 for the total number of computers.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Agreement relating to the implementation of Part XI of the United Nations Convention on the Law of the Sea of 10 December 1982

Fourth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/49/25) on programme budget implications of the Agreement relating to the implementation of Part XI of the United Nations Convention on the Law of the Sea of 10 December 1982.

2. As indicated in the Secretary-General's report, this matter was brought to the attention of the General Assembly at its forty-eighth session; on 28 July 1994 the Assembly adopted resolution 48/263 in which, inter alia, it decided "to fund the administrative expenses of the International Seabed Authority in accordance with section 1, paragraph 14, of the annex to the Agreement", which provides that "the Authority shall have its own budget. Until the end of the year following the year during which this Agreement enters into force, the administrative expenses of the Authority shall be met through the budget of the United Nations". As indicated in paragraph 6 of the Secretary-General's statement of programme budget implications (A/C.5/48/80), the maximum period during which the administrative expenses of the Authority would be met by the United Nations would be until the end of 1999.

3. The period during which the United Nations would be responsible for the administrative expenses of the Authority is thus a transitional one of limited duration. Nevertheless, it is important that the procedures by which those expenses will be met be clear and unambiguous. In this connection, the Advisory Committee recalls that paragraphs 1 and 2 of Article 17 of the Charter of the United Nations provide that "the General Assembly shall consider and approve the budget of the Organization" and that "the expenses of the Organization shall be borne by the Members as apportioned by the General Assembly". In this connection, the Advisory Committee reiterates its statement that the provision

of section 1, paragraph 14, of the annex to the Agreement must be implemented in accordance with the requirements of Article 17 of the Charter of the United Nations (A/48/7/Add.16, para. 4).

4. The Advisory Committee points out that even though the procedures for review and approval of the budget by the Finance Committee, the Council and then the Assembly of the Seabed Authority are specific and involve action by Governments, as long as the budget of the International Seabed Authority is to be financed by the United Nations, the approval of that funding must be in accordance with Article 17 of the Charter of the United Nations. This means that the budget of the Authority would have to be approved by the General Assembly after review by the Advisory Committee.

5. For purposes of this review and approval, the Secretary-General of the Authority should present its budget to the General Assembly. The amount approved by the Assembly would be incorporated into the programme budget of the United Nations as a separate section in accordance with the Secretary-General's proposal in his statement of programme budget implications (A/C.5/48/80). The new section would simply indicate the amount to be provided by the United Nations and the detailed analysis and justification would be contained in a separate budget document prepared on an annual basis.

6. The immediate requirements of the Authority are contained in paragraphs 7 to 10 of the Secretary-General's report (A/C.5/49/25). These are based on the Preparatory Commission's recommendations (see LOS/PCN/143) with regard to the meeting schedule of the Authority, as well as the Preparatory Commission's recommendations with regard to the staffing requirements of the Authority.

7. The Advisory Committee points out that the Secretary-General's report (A/C.5/49/25) does not contain a clear description of the programme of work for the Authority. The Advisory Committee expects that future budget submissions, presented by the Secretary-General of the Authority on behalf of its Assembly for the scrutiny of the Advisory Committee and final approval by the General Assembly, will contain a clear link between the programme of work and staffing and other resources required to carry it out.

8. Should the General Assembly endorse the recommendations of the Preparatory Commission, it is estimated that an additional appropriation of $869,000 would be required for the costs of the secretariat of the International Seabed Authority under a new and separate section 32 of the programme budget of the United Nations for the biennium 1994-1995. This requirement would be partially offset by reduction of $776,000 under section 7 (Legal activities) of the proposed programme budget. Therefore, a net additional appropriation of $93,000 would be required.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Revised estimates under sections 3A, 3B, 3C, 4, 8, 15, 24 and 28 and income section 1

Fifth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on resources appropriated for activities related to apartheid under sections 3A, 3C and 24 of the programme budget for the biennium 1994-1995; estimated expenditures in 1994; and proposals for disposition of the remainder of those resources (A/C.5/49/44). During consideration of the item, representatives of the Secretary-General provided additional information to the Committee.

2. As recalled in paragraph 2 of the report, by its resolution 48/258 A of 23 June 1994, the General Assembly considered that the mandate of the Special Committee against Apartheid had been successfully concluded and decided to terminate it as of that date.

3. However, the Advisory Committee notes that the report of the Secretary-General is dated 10 December 1994 and was submitted to the Committee for consideration on 16 December 1994.

4. In view of the late submission of the Secretary-General's report and in order for the Committee to make a thorough review of all the items covered by the report, it intends to make a detailed examination of the document at its resumed session in February 1995.

5. In the meantime, in the view of the Advisory Committee, the Secretary-General should proceed with the redeployment of staff who have been affected by the termination of the Special Committee against Apartheid, to vacant posts wherever they may be available.

6. However, the General Assembly would need to take a decision on the continuation in 1995 of resources released from the activities relating to apartheid and redeployed to fund 6 temporary posts (1 P-5, 1 P-4 and 4 General Service) for servicing of the Security Council sanctions committees. As indicated in paragraph 73 of the Secretary-General's report, the cost of these six posts in 1995 is estimated at $439,800. The Advisory Committee recommends that pending its review and related action by the General Assembly, the temporary posts be continued through 31 March 1995 with the related costs to be met from within currently available reserves under section 3.

7. In paragraph 81 of his report, the Secretary-General refers to his previous estimate of requirements for work related to an international convention to combat desertification. Pending review by the Advisory Committee in February 1995 and subsequent consideration by the General Assembly, the Advisory Committee recommends that the Secretary-General be authorized to enter into commitments under section 8 in an amount not exceeding $144,000 for the period 1 January-31 March 1995.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Revised estimates under section 4

Office of the United Nations Special Coordinator in the Occupied Territories

Sixth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/49/51) in which he submitted revised estimates under section 4 of the programme budget for the biennium 1994-1995 relating to the Office of the United Nations Special Coordinator in the Occupied Territories. During its consideration of the report the Advisory Committee met with representatives of the Secretary-General, including a representative of the Special Coordinator who provided additional information to the Committee.

2. Paragraphs 5 to 12 of the Secretary-General's report outline the activities that have already been undertaken as well as those envisaged for the remainder of the biennium. In view of the need for delivering assistance and the large amounts involved for disbursement, as indicated in paragraph 6 of the report, "it is foreseen that the United Nations will continue to play a major role in delivering assistance to the Palestinians during 1995"; "this underscores the role of the Special Coordinator in coordinating the international effort in the occupied territories" and "also indicates the effort required on the part of the United Nations system to ensure the delivery of international assistance to the Palestinian people".

3. Staff resources approved for the Office of the United Nations Special Coordinator in the Occupied Territories (UNSCO) by the General Assembly in resolution 48/228 B of 5 April 1994 include a post at the Under-Secretary-General level, one D-1 post, one P-5 post and one General Service post for a

total of four posts for the period up to 31 December 1995. The resolution authorized the Secretary-General to enter into commitments in an amount not to exceed $1,140,000 for the period from 1 April 1994 to 31 December 1995.

4. As indicated in paragraph 19 of the report, in addition to the four posts already approved by the General Assembly, a total of 29 posts comprising 3 P-4 posts, 1 P-3, 3 General Service, 4 Field Service, 4 Security Service and 14 Local level posts have been requested.

5. The costs for all 32 posts as indicated in paragraph 22 of the report would amount to $1,216,600. In addition, an amount of $221,900 would be required for staff assessment under section 28 of the programme budget to be offset by income in the same amount under income section 1. For reasons indicated in paragraph 24 of the report, it is estimated that a provision in the amount of $56,300 will be required for consultant services; a provision in the amount of $31,000 would also be required for staff training purposes.

6. Non-staff operational requirements as outlined in the annex to the report amount to $2,033,900; requirements for consultancy services and training mentioned above have been included in this amount. As indicated in paragraph 29 of the Secretary-General's report, these requirements would be met in part from redeployment in the amount of $1 million from general operating expenses from the United Nations Truce Supervision Organization (UNTSO) under section 4 of the programme budget for 1994-1995.

7. As indicated in relation to budget line items 2 to 4 in the annex, an amount of $401,000 has been estimated for the period from 1 November 1994 to 31 December 1995 for rental, upgrading, refurbishing and construction of premises; $248,000 for transportation requirements; and $604,400 for communications. Specifically with regard to transport, the Advisory Committee was informed that an amount of $8,400 for rental of vehicles would not be required since the vehicles have already been obtained from UNTSO.

8. The estimates of the resource requirements for UNSCO as indicated in paragraphs 13 to 27 of the report cover the period from 1 June 1994 to 31 December 1995; they are based on the findings of surveys of local infrastructure and logistical and security conditions.

9. Additional resources have also been made available to UNSCO. Following an inter-agency meeting it was agreed that organizations in the system would second their staff to UNSCO on a reimbursable basis and/or assign to UNSCO specialists in their respective fields. Pending General Assembly approval of core posts for the Office of the Special Coordinator, since August 1994 the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and the United Nations Development Programme (UNDP) have each made available a P-3 post on a reimbursable basis to the Coordinator. In addition, UNDP has seconded a D-1 post to UNSCO on a reimbursable basis.

10. As indicated in paragraph 23 of the report, currently one Professional post and one Field Service post are being financed from voluntary contributions and it is expected that staff resources of the Office would be strengthened through the loan of posts from specialized agencies and programmes of the United Nations

system; details are being worked out with the World Health Organization, the International Labour Organization, the Economic and Social Commission for Western Asia, the United Nations Environment Programme and the United Nations Centre for Human Settlements (Habitat). A number of donor countries have also expressed their willingness to finance specific posts for projects.

11. The Advisory Committee recalls that in his report of 29 March 1994 (A/C.5/48/71) the Secretary-General had proposed to finance staff requirements for this activity partially through redeployment of posts from other areas. At that time the Committee had not recommended acceptance of this proposal since the report did not contain information on the implications of the proposed redeployments; the current submission of the Secretary-General does not address the issue. The Committee requests that it be updated on progress in this regard.

12. The Advisory Committee expects that in the future a more comprehensive submission of all of the staff resources being made available to the Office of the Special Coordinator will be included in the budget document in conjunction with and showing their relationship to the staffing resources being requested. In addition, information on all of the programme resources available to the operation should be indicated in the report so that the relationship to administrative requirements can be properly assessed. Moreover, this information should be accompanied by a comprehensive account of the programme of work substantiating the administrative and budgetary implications of programme activities.

13. Pending receipt of such information as indicated in the paragraphs above, the Advisory Committee will review the requirements in their totality in the context of its examination of the proposed programme budget for the biennium 1996-1997. In the meantime, the Advisory Committee recommends that the additional staff requirements be funded through general temporary assistance and that, subject to the procedures for the use and operation of the contingency fund, an amount of $1,216,600 be appropriated for this purpose under section 4.C (Special missions) of the programme budget for the biennium 1994-1995. In addition, with regard to the non-post requirements, bearing in mind its comments and observations in the paragraphs above, particularly with regard to premises and rental of vehicles and taking into account that $1 million of the requirement can be met from redeployment of resources (see para. 6 above), the Advisory Committee recommends that, subject to the procedures for the use and operation of the contingency fund, the General Assembly appropriate an amount of $1,025,500 under section 4 of the programme budget for the 1994-1995 biennium for the period from 1 June 1994 to 31 December 1995.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Section 21. Human rights

Seventh report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has received the report of the Secretary-General (A/C.5/49/53) on Section 21 (Human rights) of the programme budget for the biennium 1994-1995.

2. The Advisory Committee recalls that the General Assembly, by its resolution 48/141 of 20 December 1993, established the post of the United Nations High Commissioner for Human Rights. In that connection, the Secretary-General had submitted a statement of programme budget implications (A/C.5/48/61) indicating that, while the High Commissioner would draw on the resources of the Centre for Human Rights to fulfil his tasks, a number of additional posts would need to be established with operational funds totalling $1,471,400. The Assembly did not approve the establishment of those posts. However, it authorized the Secretary-General to enter into all the commitments necessary within the above amount in respect of the full implementation of the activities envisaged in resolution 48/141.

3. By its resolution 48/121 of 20 December 1993, the General Assembly endorsed the Vienna Declaration and the Programme of Action adopted by the World Conference on Human Rights on 25 June 1993; in a related statement of programme budget implications (A/C.5/48/46) the Secretary-General indicated that 1 P-5, 1 P-4 and 2 General Service posts would be required, with operational funds totalling $1,167,500. The General Assembly did not approve the establishment of those posts. However, it authorized the Secretary-General to enter into all the commitments necessary within the above amount in respect of the full implementation of the activities envisaged in resolution 48/121.

4. In addition, the General Assembly, at its forty-eighth session, authorized the Secretary-General to enter into commitments up to $1,834,100 under section 21 of the programme budget for the biennium 1994-1995 for the financing of human rights activities in Cambodia.

5. The General Assembly, in its resolution 48/228 of 23 December 1993, inter alia, requested the Secretary-General to review the allocation of resources among the approved programmes in section 21 of the programme budget so as to ensure the most effective delivery of all mandated activities. It also requested information relating to redeployment, conversion and creation of posts, with a table indicating existing posts, a precise description of the functions to be performed, an explanation of the programmatic justifications of the redeployment and an update of the proceedings relating to the Vienna Programme of Action. In this regard, the Advisory Committee, in its report A/48/7/Add.10, had indicated that it considered the information contained in the Secretary-General's report (A/C.5/48/77) a partial response to the General Assembly's request. The Committee further stated that upon receipt of the information and the finalization of the assessment of the High Commissioner's requirements, the Committee would revert to the consideration of the staffing and functions of the Office of the United Nations High Commissioner for Human Rights and of the Centre for Human Rights.

6. As indicated in paragraphs 2 to 4 above, the General Assembly has authorized the Secretary-General to enter into commitments totalling $4,473,000. Of this amount, the Advisory Committee was informed that it is anticipated that expenditures up to 31 December 1994 for the Office of the High Commissioner, the Vienna Programme of Action and human rights activities in Cambodia would total $1,663,100, including general operating expenses. At its request, the Committee was informed that these activities for the period from 1 January to 31 March 1995 are estimated at $591,200.

7. In view of the fact that the Secretary-General's report has been received by the Advisory Committee only on 16 December 1994, it is not possible for the Committee to adequately consider the related requests at this time. Under the circumstances, the Advisory Committee recommends that the amount of $1,663,100 which has actually been expended up to 31 December 1994 pursuant to the existing commitment authority be appropriated under section 21 of the programme budget for 1994-1995 subject to the procedures for the use and operation of the contingency fund. Such requirements as may arise pending further consideration of the Secretary-General's report by the Advisory Committee and the General Assembly can be met from within the balance of $2,218,700 remaining in the existing commitment authority under General Assembly resolutions 48/121 and 48/141 of 20 December 1993 and 48/228 of 23 December 1993.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Section 21. Human rights

Seventh report of the Advisory Committee on Administrative and Budgetary Questions

Corrigendum

Page 2, paragraph 7, line 10

For $2,218,700 read $2,809,900

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Revised estimates for section 31, Office of Internal Oversight Services

Eighth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/49/54) on revised estimates for section 31, Office of Internal Oversight Services. During the course of its consideration, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

2. The Office of Internal Oversight Services was established by the General Assembly by its resolution 48/218 B of 29 July 1994 and assumed the functions of the Office of Inspections and Investigations, as amended by the resolution. The Office, under the Under-Secretary-General for Internal Oversight Services, has as its purpose to carry out functions in accordance with the provisions of resolution 48/218 B.

3. The Advisory Committee notes from paragraph 2 of the Secretary-General's report that in the proposed programme budget for the biennium 1994-1995, no additional staff or budgetary provisions were made for the Office for Inspections and Investigations other than the redeployment of a post at the assistant secretary-general level to head the Office. That Office, which had been established in September 1993 by combining the resources of four existing units (i.e., the Internal Audit Division, the Management Advisory Service, the Central Evaluation Unit and the Central Monitoring Unit), comprised the Office of the Assistant Secretary-General, the Central Monitoring and Inspection Unit, the Central Evaluation Unit, the Audit and Management Control Division and the Investigation Unit. Minimal staff assistance for the Office of the Assistant Secretary-General was provided by redeploying one Professional post at the P-4 level and two General Service posts from the Audit and Management Control

Division. Also, the staff provisions for the Inspection Unit were met by the redeployment of seven posts (one D-1, one P-5, one P-4, one P-3, and two General Service) from the former Internal Audit Division and Management Advisory Service.

4. The Under-Secretary-General, Office of Internal Oversight Services, was appointed for a five-year term beginning on 15 November 1994, in accordance with the provisions of General Assembly resolution 48/218 B. The Advisory Committee was informed that upon the establishment of the post of Under-Secretary-General to head the new Office, the post of Assistant Secretary-General previously transferred to the Office of Inspections and Investigations ceased to exist.

5. As indicated in paragraph 4 of the Secretary-General's report, although the Office of Internal Oversight Services is currently preparing its 1996-1997 budget proposal, it was determined, following a review of requirements by the Under-Secretary-General, that urgent additional staff resources will be needed in 1995 in order to address the aims and purposes for which the Office was created by the General Assembly. Notwithstanding the comprehensive approach taken by the Office in coordinating its activities with the United Nations Board of Auditors, the Panel of External Auditors and the Joint Inspection Unit in order to minimize duplication of efforts, the Advisory Committee was apprised of the need for additional resources for the Office in 1995 and for the 1996-1997 biennium. In this connection, the Committee trusts that arrangements for cooperation between the Office and the above-mentioned entities will be concluded as soon as possible.

6 With regard to 1995, the Secretary-General is therefore requesting the establishment of eight new posts (one P-5, three P-4, one P-3, two General Service (principal level) and one General Service (other level)) for three areas of the Office of Internal Oversight Services, namely, the Office of the Under-Secretary-General, the Audit and Management Control Division and the Investigation Unit. The Advisory Committee was informed that this is the minimal request from the Office, in the light of its expanded mandate and the critical and important results expected from it by the General Assembly.

7. Upon request, the Advisory Committee was informed of the urgent need to strengthen the coordination and planning function within the Office of Internal Oversight Services, as well as the capability of the Office to report to the General Assembly. In this regard, the Secretary-General requests one Professional at the P-5 level and one General Service post at the principal level for the Office of the Under-Secretary-General.

8. The Advisory Committee notes from paragraph 5 of the Secretary-General's report that currently certain services are provided by the Executive Office of the Department of Administration and Management. However, the Committee understands that the Under-Secretary-General, Office of Internal Oversight Services, in keeping with the need for operational independence, has received delegated certifying authority for all the accounts of his Office. Furthermore, in order for the Under-Secretary-General to exercise the necessary degree of latitude and control over the personnel and resources necessary of the Office of Internal Oversight Services, this includes, with respect to staff of the Office, delegated authority to appoint, promote and terminate staff similar to that

delegated by the Secretary-General to the heads of programmes, funds or subsidiary organs enjoying special status in these matters. The Advisory Committee recommends that the Secretary-General ensure the operational independence of the Office of Internal Oversight Services in accordance with the terms of General Assembly resolution 48/218 B. In this regard and also for the purpose stated in paragraph 5 above, the Committee recommends approval of the establishment of two additional posts (one P-5 and one General Service at the principal level) for the Office of the Under-Secretary-General.

9. In paragraphs 7 and 11 of his report, for the Audit and Management Control Division, the Secretary-General requests two Professional posts - one P-4 level post for electronic data-processing (EDP) audits and one P-4 or P-5 level post for management audits - and one General Service (other level) post.

10. As mentioned in paragraph 3 above, the staff resources of the former Internal Audit Division and Management Advisory Service were greatly diminished when various posts were redeployed to other units of the former Office of Inspections and Investigations. During the hearing, the Committee was informed that, in spite of the number of extrabudgetary posts in that Division (35 posts as shown in A/C.5/49/54, annex II), the serious shortage of staff was hampering the ability of the Division to fulfil its responsibilities. This situation has been aggravated by the expansion of the scope of activities to be audited, particularly in areas that demand highly specialized expertise such as the Integrated Management Information System (IMIS) and other technologically oriented areas, e.g., telecommunications.

11. The need to enhance oversight and to strengthen internal control has been of great concern to Member States in recent years. In this regard, and as expressed during the hearing, the Committee concurs with the view of the Under-Secretary-General, Office of Internal Oversight Services, that careful staff resource planning in this area is critical to the strengthening of mechanisms for enhancing internal oversight. The Advisory Committee recommends approval of the establishment of two Professional (one P-5 and one P-4) posts and one General Service post.

12. In paragraph 19 of his report, for the Investigations Unit, the Secretary-General requests two additional Professional (one P-4 and one P-3) posts and one General Service post at the principal level.

13. The Advisory Committee notes from paragraph 14 of the report that the Investigations Unit, as established in February 1994, has only five Professional posts (one D-1, one P-5, two P-4 and one P-3). Given the activities to be carried out by this unit in accordance with General Assembly resolution 48/218 B, the Advisory Committee concurs with the Secretary-General's view of the need to strengthen this functional area. The Advisory Committee therefore recommends approval of the establishment of two additional Professional posts and one General Service post as requested by the Secretary-General. In this connection, the Advisory Committee trusts that the staff of the Investigations Unit will receive adequate training taking into account the special needs of the United Nations and its international character.

14. In view of its recommendations in the paragraphs above, the Advisory Committee recommends, subject to the procedures for the use and operation of the contingency fund, additional appropriations of $396,100 under section 31 of the programme budget for the biennium 1994-1995. There would also be a need to appropriate an amount of $103,500 under section 28 (Staff assessment) of the programme budget for the biennium 1994-1995, to be offset by an increase of the same amount under Income section 1.

15. Bearing in mind paragraph 9 of General Assembly resolution 48/218 B, the Advisory Committee requests the Secretary-General, in the context of his proposed programme budget for 1996-1997, to provide a comprehensive analysis and justification of human resource requirements of the Office of Internal Oversight Services. This analysis should include a functional breakdown and information on the ratio of General Service to Professional staff.

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PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

First performance report

Ninth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the first performance report of the Secretary-General on the programme budget for the biennium 1994-1995 (A/C.5/49/43).

2. As indicated in the table in paragraph 5 of the report, the revised net requirements amount to $2,130,846,700, which is $28,048,200 more than the initial requirements approved by the General Assembly in its resolutions 48/231 A and B of 23 December 1993. This increase results from a decrease of $49.0 million in income estimates, which was partially offset by a decrease of $21.0 million in expenditure estimates.

3. The Advisory Committee notes from paragraph 8 of the report that exchange-rate fluctuations account for a net increase of $56.8 million. This increase is a result of a weakening of the United States dollar against the Swiss franc and the Austrian schilling. Schedules 1 and 3 of the report provides detailed information on rates of exchange for all duty stations.

4. A net decrease of $8.3 million is shown under inflation, reflecting a lower rate than anticipated, primarily in the two major duty stations, New York and Geneva.

5. As indicated in paragraph 11 of the report, a net decrease of $24.0 million is expected as a result of adjustments to standard salary costs ($17.1 million) and standard common staff costs ($6.9 million). These reductions reflect the replacement of the standard costs projected in the initial appropriation by averages derived from the actual experience in 1994. The Advisory Committee was

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informed that the standard salary costs used in the initial appropriation for 1994-1995 proved to be too high and had to be adjusted to reflect the actual expenditure pattern of 1994. The proposed common staff cost percentage rates are shown in schedule 5 of the report.

6. In paragraphs 14 to 16 of his report, the Secretary-General discusses the issues relating to staff assessment, in respect of which a reduction of $50.9 million is proposed under section 28, with a related decrease under income section 1, Income from staff assessment, of $51.9 million.

7. The Advisory Committee recommends approval of the Secretary-General's revised requirements, namely $2,559,163,300 under expenditure sections and $428,316,600 under income sections, resulting in net revised requirements of $2,130,846,700, which is $28,048,200 more than the initial requirements.